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Current Topics.

THOSE of our readers who have seen the article in the *Morning Post* of Monday last, headed "New Domesday Book—Land Registry at Work," will have become aware that an important proposal is in the air. The article is obviously inspired by the Land Registry officials, and it contains a statement that "there are whispers . . . that Parliament will shortly be asked to facilitate the application of the Act of 1897 to the whole of England. As we have reason to believe that these whispers represent the present intentions of the Government, we have been at some trouble to learn something about the working of the system, which has now been more or less in operation in London for some five years"; and the writer proceeds, with a fine show of impartiality, to set forth the working of the Act by interviews with Mr. RUBINSTEIN, Mr. W. F. NOKES, a city auctioneer, and Mr. EDWARD WOOD, the secretary of the Temperance Building Society; and he promises in a subsequent article to give "the opinions of those by whom the opening volumes of the new Domesday Book are actually being compiled." It may, we think, be taken that the "whispers" to which the writer refers correctly represent "the present intentions of the Government," and that if any so-called manifestations of public opinion can be obtained, a Bill will be introduced to inflict on the country at large the system of land transfer under which London land owners groan. The idea of the voluntary adoption of the system by county councils is apparently abandoned as hopeless; the specious pledges on the faith of which, under the auspices of Mr. B. G. LAKE, the Act was passed, are to be cast to the winds, and compulsory registration of title is to be forced *volens volens* on the whole of England. This audacious proposal throws a new light on the whole question, and it is to be hoped that this will be borne in mind in the address and papers to be read at the approaching annual provincial meeting of the Law Society.

AN ATTRACTIVE programme for the approaching annual provincial meeting of the Law Society has been issued by the Hampshire Incorporated Law Society. There is to be a reception by the mayor, a banquet at the town hall, and a concert on the Clarence Pier; and several interesting alternative excursions are arranged, with luncheons provided in each case by the local law societies. The list of papers to be read is not yet available, but as we believe the Land Transfer Act will be a prominent subject for discussion, it is to be hoped that as many of the members of the society as can possibly attend will be present.

TWO NEW RULES affecting the practice in probate actions have been issued and are printed elsewhere. The first alters the time when particulars of incapacity are to be given. Prior to 1901 it was not the practice of the court to order such particulars. Sir JAMES HANNEN, in refusing to alter this practice in *Hankinson*

*v. Barningham* (9 P. D. 62), said: "Justice does not require that they should be given, and if they were, it would lead to a prolixity of detail which the policy of the law discourages, since it might involve the setting out of facts extending over many years. A plea which depends upon the whole life and conduct of a man cannot be made the subject of particulars." But notwithstanding this expression of opinion, it was directed in 1901 by ord. 19, r. 25 (a), that where incapacity was pleaded particulars of any specific instances of delusion should be delivered fourteen days before the trial, and except by leave, no evidence should be given of any other instances at the trial. This rule is now amended by requiring the particulars to be given "before the case is set down for trial." And a new rule—r. 14 (d)—is added to order 65, enabling the judge, when in a probate action costs are ordered to be paid out of the estate, to direct out of what portion of the estate the costs shall be paid.

A NEW RULE has also been issued under the Deeds of Arrangement Act, 1887, and is printed elsewhere. This requires that an assignment of property to a trustee for the benefit of creditors shall, to secure registration, be executed, or (if not made by deed) be signed, by the trustee. Before registering the assignment, it will be the duty of the registrar to satisfy himself that the assignment purports to have been so executed or assigned. Inasmuch as the assignment is void unless registered under the Act, this of course makes execution by the trustee compulsory, and it ensures that the trustee shall from the commencement be aware of the position in which he is placed, and shall accept its responsibilities.

A COMPLAINT to the sanitary inspector of the Rural District Council for Henley-on-Thames raised the question whether the keeping of wolves by a private individual would constitute a nuisance. It appeared from the statement of the inspector that complaints had been made to him that two wolves had been kept in an old cottage in Church-street, Watlington. He visited the spot, and found no nuisance injurious to health, but the people in the neighbourhood were alarmed lest the animals should escape. The chairman expressed his opinion that without some proof of an actual nuisance the council had no power to prevent a man from keeping wolves so long as they were under perfect control. We are disposed to think that this is a correct statement of the law. It is true that to render the owner of a dog liable in an action for damages by a person who has been bitten by the animal, some evidence must be given to shew that he was aware of the mischievous propensity of the animal, while no such evidence would be necessary in the case of the owner of a ferocious animal such as a bear. But it is quite another thing to say that the mere keeping of such an animal in confinement is illegal simply because it may possibly escape. Animals of a fierce and intractable disposition have often been kept by persons who are not the proprietors of menageries. It may be sufficient to refer to the wild cattle kept by Lord Tankerville at Chillingham, but there are numerous instances where the owners of large estates have preserved for their amusement animals of a ferocious disposition. All that is required is that the animal should be kept safely. When this condition is not fulfilled, as in a recent case where bears were led along the highway, the case may be brought within the summary jurisdiction of the magistrates.

WE ARE indebted to correspondents for an interesting communication upon the subject of our recent articles on "Payment of Expenses Incurred under the Factory and Workshop Act, 1901"; in particular for a reference to *Shephard v. Barber*, tried before LAWRENCE, J., on the 20th of December, 1902, and reported in 67 J. P. 238, and for a reference to the *Times* of the 11th of August last for the report of the case of *Horner v. Franklin*, which was briefly noticed at the end of our first article (*ante*, p. 732). These two cases are directly at variance on the important question whether a landlord, who has been required to provide means of escape from fire under section 14 of the Act of 1901, is at liberty to sue the tenant for the expenses under a covenant to pay "imposi-

tions" or "outgoings"; or whether he is restricted to an application to the county court under sub-section 4, in which case the court can apportion the expenses in such manner as may appear to be just and equitable. The earlier case of *Monk v. Arnold* (50 W. R. 667; 1902, 1 K. B. 761) suggested that the latter view was correct, and in reliance on the principles stated in the judgments in that case DARLING, J., held definitely in *Horner v. Franklin* that the landlord's High Court remedy was suspended, and that his only resource was to go to the county court. But in *Shephard v. Barber*, which also was subsequent to *Monk v. Arnold*, LAWRENCE, J., held that the provision for application to the county court applied only where there was no definite covenant by the tenant to discharge such outgoings. We have already expressed the opinion that the recent cases of *Goldstein v. Hollingsworth* and *Morris v. Beal* (1904, 2 K. B. 578, 585) go far to overrule *Monk v. Arnold*, and though these were decided on section 101, which expressly requires the court to have regard to any contract between the parties, yet they seem to indicate that, alike under section 14 and section 101, the jurisdiction to make an equitable apportionment of the expenses only exists in the absence of a covenant expressed in the usual wide form of indemnity.

WE ARE not surprised, therefore, to hear, as our correspondents inform us, that an appeal against the decision of DARLING, J., in *Horner v. Franklin* is pending. They also call attention to the difficult position in which landlords and tenants are frequently placed in consequence of the requirements of local authorities in respect of fire escape appliances under the Factory and Workshop Act, 1901, especially in the case of leases granted before the passing of the Act. It is, they observe, in the majority of cases, the tenants' user of the premises which creates the necessity for means of escape for fire, in consequence of the number of persons employed on the premises. The requirements may involve a practical reconstruction of the interior at very heavy expense, and in the event of an early determination of the lease, the subsequent user of the premises may be such as to render the outlay of no value to the landlord. On the other hand, unless the outlay is incurred and the requirements of the local authority are satisfied, the tenant may find the premises useless for the purpose for which he wishes, and is entitled, to use them. In the erection of new buildings, as our correspondents point out, precautions are taken to provide reasonable exits in case of fire, and very often fire proof construction is adopted. This is at once more economical and satisfactory than the alteration of old buildings; and it is in the case of the latter that the pressure is felt. In all probability the idea of the Legislature in passing the enactments in question was to enable a fair apportionment to be made in all cases, but we doubt whether attention was given to the difficulties which must arise in applying equitable considerations where the tenant has entered into a covenant of indemnity against outgoings. The result of the appeal in *Horner v. Franklin* will be awaited with considerable interest.

THE DECISION of the Court of Appeal in *Re Allen and Driscoll's Contract* (1904, 2 Ch. 226) confirms the rule, which already, indeed, seemed well established, that when works are executed by a local authority under section 150 of the Public Health Act, 1875, the expense becomes a charge upon the property upon the date of completion of the works. The operation of the various statutes under which local authorities may impose upon property the expense of paving and other works is extremely capricious, and it will be a great boon to vendors and purchasers, and to lessors and lessees, when the Legislature thinks it worth while to introduce uniformity. One source of confusion exists in the fact that under some statutory provisions the owner has the option in the first instance of doing the work himself, and only on his default are the local authority authorized to incur the expense of doing it. Under other provisions the local authority do the work in the first instance, and apportion the expense among the various owners, either before or after it has been executed. Under some statutes, again, the expenses become a charge upon the property, or upon the owner, so soon as notice of apportionment is served; under others they become a charge immediately upon the completion of the works, although the actual amount of the



charge may not be known until a subsequent apportionment. The former is the case with expenses incurred under the Metropolitan Management Acts or the Public Health (London) Act, 1891. These become a charge upon the owner immediately upon apportionment, and in *Wix v. Rutson* (1899, 1 Q. B. 474), this led to the result that a lessee had to pay for works which were not executed till after the determination of his tenancy. He had covenanted to pay impositions charged on the lessor during the term, and the apportionment of the expenses during the term imposed a charge upon the lessor, which the lessee, therefore, was bound to pay, although the works were not done till after the term. Under the provisions of the Public Health Act, 1875, relating to paving expenses, the procedure is different. Section 150 empowers the local authority to serve upon the frontage owners notice to make up the street, and empowers that authority, on the owners' default, to execute the works itself, and to recover the expenses summarily. The mode of recovery is regulated by section 257, and it is provided by that section that "until recovery of such expenses and interest the same shall be a charge on the premises in respect of which they were incurred." Expenses incurred under the Private Street Works Act, 1892, are in the same position, it being provided that the sum finally apportioned to the property is to be charged thereon "to the like extent and effect as under section 257 of the Public Health Act, 1875" (see sections 12 and 13).

UPON THE PROVISION of the Public Health Act, 1875, it was held in *Tottenham Local Board v. Rowell* (29 W. R. 36, 15 Ch. D. 378) that section 257 imposed a charge upon the premises immediately the expenses had been incurred. "From the moment," said BRETT, L.J., "the expenses which are named in that section have been incurred, such expenses are a charge on the premises—that is, the charge is imposed then and there by the statute." But section 257 refers not only to the incurring of the expenses; it makes them recoverable "from any person who is the owner of such premises when the works are completed for which such expenses have been incurred," and this further fixes the time when the expenses are "incurred." This event happens and the charge attaches, upon the completion of the works, and accordingly in *Re Bettlesworth and Richer* (36 W. R. 544, 37 Ch. D. 535), a case between vendor and purchaser, NORTH, J., held that the charge was created as soon as the works were completed. In that case the works had been completed before the sale of the premises, but the demand for the apportioned expenses was not made till after the date fixed for completion. The charge, however, had attached before the sale, and the vendor had to convey the property free from it. The same view was adopted by the Court of Appeal in *Stock v. Meakin* (48 W. R. 420; 1900, 1 Ch. 683), a case under the Private Street Works Act, 1892, and the vendor was similarly bound to discharge the expense of works completed before the sale, although the apportionment did not take place until subsequently. *Suttees v. Woodhouse* (51 W. R. 275; 1903, 1 K. B. 396) also, between lessor and lessee, was a case under the Private Street Works Act, 1892, and here the rule applied in favour of the lessee. The works had been completed before the commencement of the term, and consequently the lessee, upon the expenses being apportioned afterwards, did not become liable under his covenant to pay "all present and future outgoings charged upon the premises." "By the combined effect," said STIRLING, L.J., "of section 257 of the Public Health Act, 1875, and section 12 of the Private Street Works Act, 1892, the apportioned amount became charged on the owner at the time of completion of the works as from that date." In the present case of *Re Allen and Driscoll's Contract* (*supra*) an attempt has been made to show that the date of the charge was not, as thus stated, the date of the completion of the works, but the date when the expenses were incurred by the local authority, and that the expenses were incurred when the local authority made themselves liable by entering into a contract for their execution. The expenses were incurred in this sense before the day fixed for completion of the contract, but the works were not completed till after that day. The Court of Appeal, however, affirming the decision of the late Mr. Justice BYRNE (52 W. R. 392; 1904, 1 Ch. 493), declined to depart from the rule established by the above cases, and held that the expense must be borne by the purchasers.

WE READ that in a case tried before the judge of the Manchester County Court a lady who had been the occupier of a house in Hulme claimed from the owner as damages the value of articles which had been damaged by the fall of a mantelpiece in the house. According to her statement, she had on several occasions complained that the mantelpiece was unsafe, but nothing was done to it, and it subsequently fell, whereby a marble clock, a lamp, and some ornaments were injured. So far as appears from the evidence, this was the ordinary case of a tenancy from year to year with no agreement as to the repair of the premises by either the landlord or the tenant, and the county court judge, naturally enough, asked whether there was any authority to shew that the landlord was under any liability, for it was consistent with the evidence that the mantelpiece was supposed to be quite safe at the commencement of the tenancy. Even assuming that the mantelpiece was in a ruinous state at the commencement of the tenancy, the plaintiff should not have put articles of value upon it when she became aware of its condition. No satisfactory answer could be made to these objections, and there was judgment for the defendant. We have often been surprised at the prevailing ignorance of the general law that upon the letting of an unfurnished house there is not, any more than upon the sale of a specific chattel, any implied warranty that the subject-matter of the contract is in a sound condition and free from faults. The person taking the house had the opportunity of inspecting it, and must be presumed to have acted upon his own judgment. In one or two recent cases in the Court of Appeal a warranty as to the sanitary condition of premises has been inferred from conversations between the landlord and the tenant, but the general law to which we have referred was not disputed.

MUCH INTEREST has been aroused at Lincoln's-inn by rumours from Devonshire of a learned King's Counsel travelling about that county in a van and holding occasional vacation sittings at remote villages. We believe there is no truth in the suggestions from frivolous sources that the learned gentleman appears on the bench (of his van) in a highly puckered and embroidered smock, and wearing, in place of his wig, an extremely battered carter's "billycock"; or that the van once belonged to a travelling circus, and still bears, dimly discernible through a fresh coat of paint, the attractive pictures of its former employment. We believe that the van is in reality an eminently sedate, roomy, and comfortable vehicle, coming within the designation of a "waggon, cart, or other such carriage" in the Highway Act, 1835, being "a description of vehicles which carry heavy weights" (per LUSH, J., in *Danby v. Hunter*, 5 Q. B. D. 20). In this ambulatory and appropriate residence the learned counsel is credibly stated to live and sleep, and it is further affirmed that, following the example of a remote ancestor and namesake of his, he acts as his own sole cook and housemaid. We have reason to believe, however, that in the midst of these absorbing occupations he is not unmindful of his accustomed duties. There are few days in which he is not in a heavy motion, and it is believed he occasionally preludes his evening repast with the opening of a case.

IT MAY BE a matter of interest, says a correspondent, to law students who contemplate taking the degree of LL.B. at the London University, to notice that by the recently published regulations any candidate who does not get through the Intermediate Law Examination by October, 1906, will be required to pass a new and additional examination, to be known as the Preliminary Examination in Laws, before being admitted to the Intermediate Examination. This new examination, which is interposed between the Matriculation and the Intermediate, comprises history, ethics, logic, Latin, and a modern language; and candidates who have no wish to face this additional test may be advised to take their Intermediate as soon as possible under the old regulations.

AN EXTREMED correspondent is anxious to know what authority there is for a statement, ascribed to Mr. Justice JOYCE in the report of his judgment in *Re Ridley* (*ante*, p. 641), that "a person who is trustee only by operation of law can disclaim the

trusteeship." The statement was probably too broadly expressed by the reporter; it was no doubt made with reference to the case before the court, which was that of an executor of a sole trustee, who, if he accepted the trust, might be said to become trustee by operation of law. That he might decline to act in the trust is settled by *Legg v. Mackrell* (2 De G. F. & J. 551, 553).

## Deductions from Income Tax in Respect of Interest.

THE judgment of CHANNELL, J., in *Attorney-General v. London County Council* (1904, 2 K. B. 635) forms an interesting supplement to the decision of the House of Lords in *London County Council v. Attorney-General* (1901, A. C. 26). In the earlier case the House of Lords decided that the London County Council were not bound to pay, in effect, income tax twice over in respect of rents received by them for lands in the occupation of tenants; in the present case it has been decided that they are not bound to pay twice over in respect of lands which they themselves occupy.

The questions at issue depend upon the extent to which a person whose income is subject to payment of interest on borrowed money is entitled to a corresponding deduction from income tax. Thus if a man's income is £800, and he has to pay £200 away in interest, his real beneficial income is only £600, and the Income Tax Acts would probably have been very much simplified if this had continued, as in the original Act of 1799, to be directly recognized, and if the tax-payer had been allowed to treat interest payable as an item of expense which he could deduct from his income on making his income tax return. But this is not the course which the present Income Tax Acts prescribe. As a matter of practice the tax-payer is allowed to deduct as an item of expense interest which he pays to his bank on overdrafts or short loans. But otherwise he is required to pay on his full nominal income without any allowance for interest as an outgoing, and he must reimburse himself, wherever possible, by deducting and retaining for his own benefit the income tax on the interest which he pays. In all cases where the interest is paid on a loan which is to last for a year or longer he has statutory sanction for this deduction in section 40 of the Income Tax Act, 1853, which authorizes every person liable to the payment of rent or yearly interest of money, on making such payment, to deduct and retain thereout the rate of duty then payable.

In the case just put this provision operates to relieve the tax-payer from paying, in the result, on more than his net income, and it prevents the Treasury from imposing the tax on the same income twice over. The tax-payer pays in full on his £800 of gross income, and reimburses himself by deducting the income tax on the £200 he pays as interest. The sum deducted he puts into his own pocket, and the person in receipt of the interest is not further chargeable. But for this arrangement the £200 would pay the tax twice over, once in the hands of the interest payer, and once in the hands of the interest receiver. Such double charge upon any particular item of income is against the general policy of the Income Tax Acts, though it does occasionally take place, as where interest is payable on a short loan not obtained from a bank. Such interest is not yearly interest within the meaning of section 40 of the Act of 1853, and the tax on it cannot be deducted when the interest is paid.

But section 40 of the Act of 1853, while in general carrying out the policy of the Income Tax Acts, did not, as was pointed out by Lord MACNAGHTEN in his judgment in *London County Council v. Attorney-General* (*supra*), afford a sufficient protection to the Crown. "It contained no provision for cases where the annual payment was made out of gains or profits not brought into charge by virtue of the Act. And the person making the annual payment was not bound to make a deduction for income tax; if he did, he was apparently not bound to account to the Crown except in the case of payments out of rates under section 102 of the Act of 1842." In the case we have put the whole £800 is taxable, and hence when deduction is made from the £200 paid for interest the tax-payer simply reimburses himself. But

suppose his taxable income is £400 only, and the interest he pays is £600, the deficiency being made up by resorting to property which is not brought into charge; then he would be at liberty still to deduct income tax on the full £600, and as regards £200 he would be a clear gainer to the extent of the tax on that sum.

The particular case of the interest being charged on rates was, as intimated in the passage from Lord MACNAGHTEN's judgment just quoted, provided for by section 102 of the Act of 1842. The officer having charge of the accounts was made chargeable with the tax on the interest and was authorized to deduct it. But for other cases in which the Treasury might thus suffer no provision was made till the passing of the Customs and Inland Revenue Act, 1888, and it was then enacted by section 24 (3) that "upon payment of any interest of money or annuities charged with income tax under Schedule D, and not payable, or wholly payable, out of profits or gains brought into charge to such tax, the person by or through whom such interest or annuities shall be paid shall deduct thereout the rate of income tax in force at the time of such payment, and shall forthwith render an account to the Commissioners of Inland Revenue of the amount so deducted, or of the amount deducted out of so much of the interest or annuities as is not paid out of profits or gains brought into charge, as the case may be; and such amount shall be a debt from such person" to the Crown and recoverable accordingly.

In *London County Council v. Attorney-General* (*supra*) an attempt was made to turn this enactment, which was passed to insure the Crown getting its proper payment of income tax, into a means of enabling the Crown, under certain circumstances, to get the tax twice over. For the financial year 1897-98 the London County Council had paid some £1,600,000 as dividend on Consolidated Stock and interest on loans. This sum was provided (1) out of rents and profits of land charged with income tax under Schedule A, (2) out of interest on loans to local authorities charged under Schedule D, and (3) the balance out of sums raised by rates. The council deducted the income tax payable on the £1,600,000, and the question was how far they were entitled to retain the amount so deducted. So far as the £1,600,000 was paid out of the interest received, section 24 (3) of the Act of 1888 clearly did not apply. The interest was payable out of profits or gains brought into charge under Schedule D, and the council who had paid income tax on the interest received (either directly or by deduction on the part of the payers), were entitled to reimburse themselves out of the interest paid. So far as the £1,600,000 was paid out of rates, they were, of course, bound by section 24 (3) to account to the Crown for the tax deducted, the rates not being "profits or gains brought into charge." The question whether they were bound similarly to account so far as the £1,600,000 was paid out of rents and profits of land depended on the construction of the sub-section. This first speaks of interest charged with income tax under Schedule D, and then refers to its being payable out of "profits or gains brought into charge to such tax." Now, rents and profits of land are brought into charge under Schedule A, and not under Schedule D, and it was argued that the words "such tax" did not apply to them. But the House of Lords regarded this as too narrow a construction. "Such tax" means the income tax under whatever schedule assessed, and the right of the council to retain the income tax on the £1,600,000, so far as this sum was paid out of rents and profit of land, was recognized. The result was that the council were entitled to reimburse themselves, out of income tax deducted, the income tax which they had themselves paid through deduction by their debtors and tenants, and were only bound to account to the Crown for the fund-holders' income tax in their hands which represented interest paid out of rates.

In the present case, as already stated, the same principle has been applied by CHANNELL, J., to the annual value of lands occupied by the county council. For the year ending the 31st of March, 1901, the interest payable by the council was £1,371,633 and this was furnished to the extent of £837,728 by interest and rents received by them. But in addition to lands let to tenants, the council were in occupation of lands belonging to them of the annual value of £118,306, and on this value income tax was duly paid. They claimed to reimburse themselves the income tax, not only on the

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£837,728, but also on the £118,306 out of the income tax deducted on payment of interest, leaving the sum of £415,599 only as the amount in respect of which the income tax deducted had to be handed over to the Crown. The argument for retaining the tax in respect of the annual value of the occupied premises rested on section 60, No. iv., r. 10 of the Income Tax Act, 1842, under which, where lands are subject to any annual payment, the owner, whether occupier or not, may retain the income tax out of such annual payment; and this provision was made applicable to the present case by the fact that the dividends on the Consolidated Stock were charged on the whole of the lands, rents, and property belonging to the council. CHANNELL, J., considered that the same broad view in favour of restricting the tax to a single imposition ought to prevail as in the previous case, and he held that the council were entitled to bring all their land into credit as against interest payable, for the purpose of avoiding a double payment. "The House of Lords," he said, "have held that [the Income Tax Acts] are to be approached from the broad point of view that income tax is a tax upon income, and that though practically all income (with rare exceptions) is taxable once, it is taxable once only." The total sum paid by way of interest exceeded the total annual value of the council's property, and hence there was no beneficial surplus left to tax. The result of both cases is that the council only accounts to the Crown for so much of the income tax deducted from interest paid as represents the surplus of interest over the annual value of their property, a surplus which of course falls upon the rates.

## Reviews.

### Boundaries and Fences.

THE LAW OF BOUNDARIES AND FENCES IN RELATION TO THE SEASHORE AND SEABED; PUBLIC AND PRIVATE RIVERS AND LAKES; PRIVATE PROPERTIES; MINES; RAILWAYS; HIGHWAYS; CANALS; WATERWORKS; PARISHES AND COUNTIES; CHURCH LANDS; INCLOSED LANDS; ROADS, &c. TOGETHER WITH THE EVIDENCE IN PROOF OF BOUNDARIES, AND THE REMEDIES WHERE BOUNDARIES, &c., ARE AFFECTED OR CONFUSED. AND INCLUDING THE LAW OF PARTY WALLS AND PARTY STRUCTURES BOTH GENERALLY AND WITHIN THE METROPOLIS. By ARTHUR JOSEPH HUNT, Esq., Barrister-at-Law. FIFTH EDITION. By HENRY STEPHEN, Esq., Barrister-at-Law. Butterworth & Co.

This useful book appears in the present edition in an improved form as regards the arrangement of matter, the chapters being divided into sections with appropriate headings. The statutes and the comparatively few recent decisions on the subject have been added, and the section relative to the adjustment of boundaries under the Local Government Acts has been developed. It is interesting to learn that the rule under the French Code as to the ownership of a ditch is practically the same as the presumption in our law—namely, that the ditch belongs to the owner of the land on which the hedge or mound exists. The chapter on evidence of boundaries is one of the most interesting in the book. Upon the subject of the admissibility of maps as evidence of boundary, there might have been added to Sir G. Jessel's decision as to a tithe commutation map in *Wilberforce v. Hearfield* (5 Ch. D. 709), a reference to *Coleman v. Kirkaldy* (Weekly Notes, 1882, p. 103), where Kay, J., held that an ordnance map stood on the same footing, notwithstanding a dictum by Blackburn, J., in an assize case of *Spike v. Thompson*, that the ordnance map was *prima facie* evidence. *Rea v. Berger* (1894, 1 Q. B. 823), as to maps in inclosure awards, is duly cited, and the result is correctly stated, and the reason for it better expressed than in the head-note to the report of the case in the Law Reports.

### Books Received.

A Practical and Concise Manual of the Law relating to Private Trusts and Trustees. By ARTHUR UNDERHILL, M.A., LL.D., Barrister-at-Law. Sixth Edition. Butterworth & Co.

A Concise Treatise on the Law of Covenants. By GAWAYNE BALDWIN HAMILTON, Barrister-at-Law. Second Edition. Stevens & Sons (Limited).

Principles of Company Law. By ALFRED F. TOPHAM, LL.M., Barrister-at-Law, Assistant Reader in Equity to the Council of Legal Education. Butterworth & Co.

## Correspondence.

### Benefit of Fire Insurance for Purchaser.

[To the Editor of the Solicitors' Journal.]

Sir,—All solicitors are familiar with the insurance difficulty upon a contract for sale of property being entered into, caused by the decisions in *Castellain v. Preston* (31 W. R. 557, 11 Q. B. D. 389) and *Rayner v. Preston* (29 W. R. 547, 18 Ch. D. 1).

The company for which I am an agent have inserted, at my request, in all policies with which I am concerned a clause, of which the following is a copy:

"In the event of an agreement being made for the sale of the property hereby insured, it is declared that the company will during the currency of this policy, notwithstanding the provisions of condition 5, hold the premises covered for both vendor and/or purchaser until completion or cancellation of contract according to their respective interests in the premises, provided that the conditions of the policy are observed, that the liability of the company is not increased, and that notice in writing of the agreement of sale, with date, name, and address of parties, be given to the company before any payment under the policy shall have been made."

This I think obviates the difficulty. Probably other companies would insert similar clauses if asked.

The condition 5 referred to in the clause is the usual condition requiring an indorsement on the policy and registration as a condition of the transfer of the liability.

C. J. PARKER.

1, Monument-street, London, E.C., Sept. 22.

### Disposal of Real Estate by Aliens in the United States.

[To the Editor of the Solicitors' Journal.]

Sir,—Can you or any of your readers kindly refer me to any treaty recently made between Great Britain and the United States of America relative to the holding and disposal of real estate in the U.S.A. by aliens? I am informed that there is such a treaty.

3, Pancras-lane, E.C., Sept. 29.

F. C. COUSINS.

## New Orders, &c.

### Rules of the Supreme Court, October, 1904.

#### ORDER XIX. RULE 25 (a).

1. Order XIX. Rule 25 (a) shall be read as if instead of the words "fourteen days before the trial" the words "before the case is set down for trial" were inserted therein.

#### ORDER LXV. RULE 14 (d).

2. Order LXV. Rule 14 (d). In any probate action in which it is ordered that any costs shall be paid out of the estate, the judge making such order may direct out of what portion or portions of the estate such costs shall be paid, and such costs shall be paid accordingly.

3. These rules shall come into operation on the 24th day of October, 1904, and shall be cited as the Rules of the Supreme Court (October) 1904, and each rule may be cited separately by the heading thereof with reference in the Rules of the Supreme Court, 1883.

(Signed) HALSBURY, C.  
ALVERSTONE, C.J.  
F. H. JEUNE, P.  
R. VAUGHAN WILLIAMS, L.J.  
A. KEKEWICH, J.  
R. J. PARKER.  
T. RAWLE.

October 1st, 1904.

### Rule under the Deeds of Arrangement Act, 1887.

1. An assignment of property by a debtor to a trustee or assignee for the benefit of his creditors shall not be registered under the Act unless it appears from the assignment that it has been or purports to have been executed, or (if not made by deed) signed by the trustee or assignee; and it shall be the duty of the registrar, before registering such an assignment, to satisfy himself that the assignment purports to have been duly executed or signed as the case may be by the trustee or assignee thereunder.

2. This rule shall come into operation on the 24th day of October,

1904, and may be cited with the Deeds of Arrangement Rules as Rule 5A.

(Signed)

HALSBURY, C.  
ALVERSTONE, C.J.  
F. H. JEUNE, P.  
R. VAUGHAN WILLIAMS, L.J.  
A. KEKEWICH, J.  
R. J. PARKER  
T. RAWLE.

October 1st, 1904

## Cases of the Week.

Before the Vacation Judge.

CLARK v. ANNETT. 28th Sept.

VACATION BUSINESS.—NON-SERVICE OF NOTICE OF MOTION—FRESH LEAVE FOR SERVICE—ALLEGED TRESPASS—INJUNCTION.

This was a motion on behalf of the plaintiffs. Mr. E. Clark, Mr. H. Clark, and Mrs. Clark (widow), of Ferry House, Sunbury-on-Thames, for an injunction restraining the defendants, Messrs. James Annett, Alfred Stroud, Ernest Skitterill, William Brittan, William George Collis, and William Morgan, their servants, workmen, and agents, from committing any trespass upon the lands and messuage known as the Ferry House, Sunbury-on-Thames, and now in the possession and occupation of the plaintiffs, or upon any part thereof, until judgment in this action or until further order. In support of the motion it was said that as to Annett service had not been effected. The defendant Stroud had appeared, but the other defendants had not appeared, and as against them an injunction was asked for. In an affidavit by Mr. H. Clark the following statements appeared and shewed what the facts were:—"My co-plaintiffs, my mother, Sarah Emma Clark, my brother, Edwin Clark, and I were at the time of the trespass complained of and are now lawfully in possession and occupation as tenants of the Ferry House and premises at Sunbury-on-Thames," coloured red and brown on a sketch plan exhibited. "The Ferry House and premises in our possession and occupation as aforesaid are bounded on the north by the road from Hampton to Shepperton (called Thames-street), on the south by the River Thames, on the east by a messuage and premises known as 'Riverside,' in the occupation of Mr. Newman, stationer and postmaster, and on the west by a small piece of land belonging to or occupied with Orchard House. At about 3 p.m. on Thursday, the 15th of September, 1904, sundry persons entered and came upon the close, coloured brown, and removed the fence standing on the north side thereof, and put the fence on one side against the Ferry House, and took up the flowers planted on the close. The persons then commenced to lay down ballast upon the close coloured brown. This ballast was immediately removed by my workmen under my direction and cast upon the foreshore below the retaining wall. About 4.30 p.m. on the same day my workmen replaced the fence and replanted the flowers. About 7.30 the same evening the defendant William George Collis, labourer, entered the close coloured brown and again removed the fence and pulled up the flowers. The fence was replaced by my workmen later in the same evening. The next day (Friday, the 16th of September, 1904), about 11.30 a.m., I (being at the time away from the premises) was informed by my niece Laura Clark that a gang of men were breaking up the fence. I went to the premises at once and found that the fence had been taken up and thrown down on to the foreshore by the river, and the chicken-house and wire runs and engineer's store-house were being broken up into fragments by a gang of men amongst whom I recognised the defendants Ernest Skitterill, William Brittan, William George Collis, and William Morgan, and two others named Lovelock and Blackford. I and my workmen resisted, but the wreckers were the stronger party, and we had to give way. The wreckers left about 12 noon, and my workmen and I were then proceeding to restore the fence, when we found the same party had come up the River Thames by boat and were attempting to land on the premises from the river. My workmen and I again resisted and kept the boat off. The defendants hereinbefore named, with others, thereupon rowed up the river to the wharf of the defendant Stroud, where they procured a large hand bell and a flag, and came down the river ringing the bell and waving the flag, and ran the boat ashore on the strand of the close coloured brown and effected a landing thereon. From that time till midnight sundry men, including the defendants hereinbefore mentioned, came and went on to, over, and across the close coloured brown, repairing from time to time to the White Horse public-house for refreshment. About midnight, however, they retired, and my workmen and I replaced the fence." Upon behalf of the defendant Mr. Stroud it was submitted that there was really no case against him. It was suggested that he had conversed with someone and that he would do something wrong. He was not a trespasser. Mr. Stroud was quite willing to give an undertaking until the trial. It must not be taken that the statements in the plaintiff's affidavit were admitted.

WARRINGTON, J., granted an injunction against the defendants other than Mr. Stroud and Mr. Annett in terms of the notice of motion; fresh leave to serve notice of motion with the writ upon the defendant Annett; the defendant Mr. Stroud giving an undertaking in terms of the notice of motion.—COUNSEL, *Byrne & Waggett*. SOLICITORS, *Johnson & Sons; Van Sandau & Co., agents for Cochrane, Sunbury-on-Thames.*

[Reported by J. E. ALDOUS, Esq., Barrister-at-Law.]

\*. In the case of *Bowers v. Young and Others*, reported in the SOLICITORS' JOURNAL of the 17th of September last, Mr. Draper was one of the counsel appearing.

## Law Societies.

### The Law Society.

The following is the programme for the thirtieth annual provincial meeting of the Law Society, to be held at Portsmouth, on the 11th, 12th, and 13th of October, 1904:

TUESDAY, 11TH OCTOBER.—11 a.m. Members will meet at the Assembly Rooms, Clarence Esplanade (entrance by the east door only), when the Mayor of Portsmouth (Major J. E. Pink) will preside, and the members attending the meeting having been welcomed by Mr. Alexander Paris, the President of the Hampshire Incorporated Law Society, and the Mayor, the Mayor will vacate the chair. The President of the Law Society (Mr. Thomas Rawle, of London) will deliver his inaugural address, which will be followed by the reading and discussion of papers contributed by members of the Law Society. 1.30 p.m. Adjournment for luncheon. 2.30 to 4.30 p.m. Reading and discussion of papers resumed. 9 p.m. Members and ladies attending the meeting are invited to a reception at the Town Hall to be given by the Mayor.

WEDNESDAY, 12TH OCTOBER.—10 p.m. The annual general meeting of the Solicitors' Benevolent Association will be held at the Assembly Rooms, Clarence Esplanade. 11 a.m. Reading and discussion of papers continued. 1.30 p.m. Adjournment for luncheon. 2.30 p.m. Reading and discussion of papers resumed. 4.30 p.m. Close of the business of the meeting. 7 p.m. Banquet at the Town Hall, by kind permission of the Mayor and Corporation of Portsmouth. The chair will be taken by the President of the Hampshire Incorporated Law Society. Ladies desirous of hearing the speeches will be admitted to the gallery of the hall at 8 p.m. They will be received by the Mayoress of Portsmouth in the drawing room, where tea and coffee will be served. Tickets for ladies can be obtained of the honorary secretary or at the enquiry office. Carriages may be ordered at 10.30 p.m.

THURSDAY, 13TH OCTOBER.—On this day there will be three alternative excursions to which visitors and guarantors are invited—namely:—

No. 1.—*Isle of Wight*.—A special steamer will leave the Clarence Pier at 10 a.m. for Cowes. Visitors will be met at Cowes by a reception committee of members of the Isle of Wight Law Society, who will act as stewards for the day. The party will proceed by four-horse coaches past Osborne House to Whippingham, where the church will be visited, and will then drive to Newport, where the visitors will be entertained at luncheon by the Isle of Wight Law Society at the Bugle Hotel. After luncheon Carisbrooke Castle will be visited, and the party will take coach again and drive by way of Arreton Down and Ashey to Ryde. The special steamer will return from Ryde at 5.30 p.m. Afternoon tea will be provided on board.

No. 2.—*Winchester*.—The party will start from Portsmouth Town Station by the train leaving at 9.25 a.m. for Winchester and will be met on arrival at Winchester by members of the Hampshire Incorporated Law Society, who will act as stewards for the day. After visiting the County Hall, where the party will be received by William W. Portal, Esq., Vice-Chairman of the Hampshire County Council, the cathedral will be visited and the party will be conducted over it by the Very Reverend the Dean and Mr. Frederick Bowker, the clerk to the Dean and Chapter. After luncheon at the Guildhall, provided by the Hampshire Incorporated Law Society, Winchester College will be visited, where Mr. A. F. Kirby, the bursar of the college, will kindly act as guide. The party will then proceed to St. Cross, and will be conducted over the hospital by the master, the Honourable and Reverend Canon Brodrick. The return journey will be made by train leaving Winchester at 5.5 p.m.

No. 3.—*Portsmouth Dockyard, Ships in Harbour, and Whale Island*.—Special electric cars will leave the Clarence Pier at 10 a.m. for the Royal Dockyard, where the various stages of shipbuilding will be shown and the party will be conducted over a battleship. The party will then return in special electric cars to the Clarence Pier, and will be entertained at luncheon at the Esplanade Hotel by the Hampshire Incorporated Law Society. After luncheon, Whale Island, the Naval School of Gunnery, will be visited. [NOTE.—Those who do not visit the Dockyard on Thursday will have an opportunity of doing so on Friday, when special cars will leave Clarence Pier at 10 a.m.]

THURSDAY, 13TH OCTOBER.—Members and ladies are invited by the Hampshire Incorporated Law Society to a concert on the Clarence Pier, at 8.30 p.m. The entertainment will include a selection by the band of the Royal Marine Artillery of music recently played by them at Kiel before His Majesty the King, songs by Miss Hilda Wilson, Mr. R. B. Lane Wilson, and others.

### The Institute of International Law.

The meetings of this society commenced at Edinburgh on the 22nd ult. with an address by Lord Reay, the president. In the evening a banquet was held in the Parliament Hall, presided over by the Dean of the Faculty, at which the Lord Chancellor, in reply to the toast of "The Guests," said that the only observation that he would like to make—and he was sorry to be obliged to make it in the absence of the noble lord who made a remark in which a supposed antithesis between law and justice was insisted upon—was that it would be a poor system of administration, it would be a poor recognition of the existence of justice, if those who had to administer it were supposed to be influenced by criticism after it had been made.

The Attorney-General, in proposing the health of the chairman, said that he was afraid in the southern part of the island the position of the Dean of Faculty was not so well understood as it was in Scotland, for he never had a greater shock than when on one occasion the Dean of Faculty



did him the honour to be his guest at a dinner on the occasion of the King's birthday, and the master of ceremonies was with great difficulty prevented from asking the Dean of Faculty to say grace.

On the 23rd ult., the sitting, which was private, was mainly devoted to a discussion of the rules of private international law relating to "obligations." Professor Roquin, Lausanne, submitted a series of proposals on the subject. To these proposals objection was taken, particularly by Professor Harburger, of Munich. No resolution was adopted. The chief question at the afternoon sitting was a proposal by Mr. Thomas Barclay to appoint a permanent special committee for the purpose of dealing with questions which arose out of the practice of the Hague Court. Considerable discussion took place. The speakers included Professor Holland, Professor Pierantoni, Sir Donald Wallace, Lord Reay, Baron Descamps, and M. Pillet, Paris. Ultimately it was agreed to appoint a committee to study permanent and general treaties of international arbitration.

On the 24th ult. the members discussed the law relating to the different alternative systems applicable to the decision of contractual obligations—(1) where the parties are domiciled in different countries; (2) where the contract is entered into in one country and performed in another; and (3) where an obligation may be incurred, as in the case of bankruptcy in which a bankrupt has incurred obligations spread over different countries. The discussion related to the law of the domicile of the debtor, the law of the place where the contract has been entered into, and the law which the parties themselves have agreed shall govern the subject-matter of their contract. Among those who spoke were: Professor Pillet, Paris; Professor Goudy, Oxford; Professor Fiore, Naples; Professor Streit, Athens; Professor Harburger, Munich; and Professor Dicey.

On the 26th ult. the question was discussed whether the procedure applied at the Hague Court should come within the scope of a commission which had been appointed by the meeting to deal with the text of treaties. After a long debate Professor Harburger, Munich, moved a resolution in the following terms: "The Institute of International Law proposes that all cases of divergent interpretation of international conventions should be submitted by Governments to the decision of the Permanent Court of Arbitration at the Hague." This resolution was adopted by eleven votes to four. A resolution was then submitted to the effect that all questions connected with arbitration should now be referred to the committee which has just been appointed. This was also adopted by a majority.

The conference brought its deliberations to a close on the 27th ult. The discussion on the subject of contract obligations was resumed, but ultimately all the proposals made on the question were negative and the matter was referred back to the committee to prepare fresh proposals for the next conference. M. Alberic Rolin, Ghent, the president of the next conference, spoke on the subject of criminal law in its international aspect. Afterwards President Roosevelt's proposal for the assembling of a second Peace Congress at the Hague elicited a statement from M. de Martens, St. Petersburg. Although no definite resolution was come to by the conference regarding President Roosevelt's proposal, there was a feeling of undoubted sympathy with him in his effort to further the cause of arbitration.

## Obituary.

### Sir Augustus Stephenson.

The death is announced of Sir Augustus Frederick William Keppel Stephenson, K.C.B., K.C. He was the son of Mr. Henry Frederick Stephenson, barrister-at-law, M.P. for Westbury, and he was educated at Caius College, Cambridge, where he graduated B.A. in 1849, and proceeded M.A. in 1853. He was called to the bar in 1852 and went the Norfolk circuit. In 1862 he was appointed Recorder of Bedford, and held that office till 1867. In 1865 he was appointed Assistant Solicitor to the Treasury, and from 1870 to 1875 he held in addition the post of Chief Registrar of Friendly Societies. In 1875 he became Solicitor to the Treasury. In 1884 the Directorship of Public Prosecutions was joined to the Treasury Solicitorship. He retired on a pension in 1894. He was created C.B. in 1883, and promoted to the rank of K.C.B. in 1885. In 1890 he was made a Queen's Counsel and became a Bencher of Lincoln's-inn.

## Legal News.

### Changes in Partnerships.

#### Dissolution.

LOUIS JAMES LEACH and JOHN WILLIAM PICKLES, solicitors (Leach & Pickles), Halifax Aug. 1.

EDWIN ROLAND PAYNE and JAMES WILLIAM CHAMBERS, solicitors (Payne & Chambers), Cardiff. Aug. 31. [Gazette, Sept. 23.]

### Information Required.

ELLEN FRANCES McKENNA.—Letters of administration have been granted of the estate and effects of Mrs. Ellen Frances McKenna, of the Hotel National, Avenue de la Gare, Nice, and formerly of 5, Berkeley-street, and of 93, Brompton-road, known also as Frances Scott and Constance Villiers and Frances Constance Villiers, widow of Harry Scott, who died on the 11th of June, 1902. The late Mrs. McKenna was of an Irish family. It

appears that Mrs. McKenna adopted some, if not all, of the following names: Mrs. H. F. McKenna (widow); Mme. Scott, Mrs. H. F. Scott, Miss F. C. Scott, Miss F. C. Cavendish, Frances Scott Cavendish, Miss Frances Cavendish Scott, Miss F. C. C. Scott, Miss F. C. Scott-Cavendish, Mrs. F. C. Cavendish, Mrs. F. C. de Belmont, Frances Cavendish Villiers, Mrs. Constance Villiers, Mme. de Ersey, Mrs. F. de Ersey Villiers, G. F. C. de Ersey Villiers, Mrs. Scott Villiers, Mme. Villiers. It is believed that she possessed shares and other property in England and elsewhere which the administrator has not yet been able to trace. It is desired that any person having knowledge of any outstanding assets will communicate with Messrs. Leggatt, Rubinstein, & Co., 5, Raymond-buildings, Gray's-inn, W.C., solicitors for the administrator.

MICHAEL MARTIN.—Anyone having in his possession a Will of Mr. Michael Martin, of The Priory, Windermere, formerly of Liverpool, is requested to communicate with Messrs. Hill, Dickinson, & Co., 10, Water-street, Liverpool.

## General.

Mr. Justice Wills has fixed the following commission days for holding the autumn assizes on the Western Circuit: Salisbury, the 25th of October; Dorchester, the 31st of October; Taunton, the 4th of November; Bodmin, the 10th of November; Exeter, the 16th of November; Winchester, the 23rd of November; Bristol, the 1st of December.

Lord Grimthorpe's *chef d'œuvre* in church restoration is St. Alban's Abbey, and on one of the capitals at the west door of that cathedral he is, says the *St. James's Gazette*, represented in stone. He wears the old-fashioned whiskers, with which at least two generations of his countrymen have been familiar, and he is also endowed with angel's wings.

The judges who go to Devonshire on circuit are in future, says the *Westminster Gazette*, to be provided with light literature. After a long day in court it is apparently a judicial "necessary," and the Devonshire County Council has just decided to spend £50 in brightening up the judges' evening. This seems the less necessary, somehow, since the truth revealed in court is so often so very much stranger than any fiction.

Judge Arthur O'Connor, of the Durham County Court, has, says the *Westminster Gazette*, now completely recovered from an illness which for a time caused great anxiety to his relatives. Formerly in the War Office, and for many years a leading member of the Irish party, Judge O'Connor has always been a tremendous worker. He is past three score years now, but is as tireless still as when he upheld the banner of obstruction in the House of Commons with Parnell and Biggar.

To enable him to deal with the heavy business of the City of London Court on Wednesday, says the *Daily Mail*, Judge Reantoul resorted to a novel expedient. While he was trying one case he asked the parties in the next case if they would have it tried before Mr. D. McGarel Hogg, a learned counsel who happened to be in court, and after some demur they consented, and the trial took place in the judge's private room. Later another barrister in waiting was asked to take a case. The willing judicial assistants received no fee.

The funeral of Colonel Sir Edwin Hughes, solicitor, formerly member of Parliament for Woolwich, took place on the 22nd ult. at the Plumstead Cemetery, the first portion of the burial service being read at the Parish Church. The mourners included Sir George R. Vyvyan, Sir Thales Pease, Sir John Puleston, Mr. Gordon Miller, C.B., representatives from the Freemasons, Woolwich Borough Council, board of guardians, and other bodies with which Sir Edwin Hughes had been associated. The 2nd Kent Artillery Volunteers lined the route from the cemetery gates to the grave.

We recently referred to the novel covenants which are introduced into the leases of flats in this country. The Paris correspondent of the *Daily Telegraph* describes the regulations of a new set of flats which are about to be let. First of all, it is expressly set forth that no dogs, cats, or birds will be tolerated in this building. Next, no flat is to be leased to a lady or gentleman living alone. In order to make assurance doubly sure, the landlord insists, in the case of professedly wedded couples, on the production of the marriage certificate. The last rule is to the effect that no children will be allowed on the premises.

Lord Dunboyne, says the *St. James's Gazette*, who has just returned to Windsor from Ireland, and will sit as King's Bench Vacation Master while everyone else is making holiday, is the King's Remembrancer as well as Senior Master of the Supreme Court of Judicature, and an Irish Representative Peer. He is the twenty-fifth holder of a barony given by summons in 1324 to Sir Thomas le Boteler, who was brother of the Earl of Carrick and son of Theobald, Grand Butler of Ireland, Baron of Arklow. The Dunboyne came from the marriage of Sir Thomas with Synolda le Petit, the only daughter and heiress of the lord of Dunboyne and Molyngar.

At the Bristol County Court, on Wednesday, says the *Daily Mail*, the judge when called upon to decide a case under the Workmen's Compensation Act said that he always approached the consideration of cases of that description with a deep sense of the inability of the ordinary everyday mind to grasp what the Act meant. He had no guide; he was in the dark. He had to consider the difference between the amount of the average weekly earnings of the workman before the accident and the average amount he was able to earn after the accident. The only gleam of light he could find was that Lord Justice Mathew had said that, in his opinion, the Act was intended to cause some portion of the loss to fall on the workman and some on the employer.

The revising barrister at Chorlton-cum-Hardy, says the *Pall Mall Gazette*, thought for a few nervous moments on Wednesday that he was confronted with the great problem of woman's suffrage, with which here and there aggrieved ladies occasionally approach his tribe, taking it as a personal grievance that the barrister will not at once reform the law in their favour. A nurse presented herself before him, and when asked for whom she appeared, replied, "Mrs. —." "Why didn't she come herself?" asked the barrister. "She can't very well," said the nurse. "What is it you want, then?" "To register." The barrister reluctantly explained that it was impossible for him to oblige the nurse and her client, since ladies have no Parliamentary votes. "Votes!" said the nurse, "I don't want any votes, I want to register the birth of a child."

The revision of the Harrow Division of the county of Middlesex was, says the London correspondent of the *Scotsman*, of some interest, having regard to the fact that this year for the last time part shareholders in the New River Company have had their claims accepted in this register as freehold voters. Now that the Water Board is giving stock to the New River shareholders in payment of interest, their voting power ceases. Fifty names now on the list were, however, passed, as the transfer to the board has not yet been effected. A holder of a £2 share interest—if inherited in a king's or adventurer's share—in Sir Hugh Myddelton's great work, hitherto rendered him still an eligible "faggot voter" in Middlesex, but when the transfer takes place he ceases to be so, for the holding then is one of the nature of "stock," and not of "freehold land." For the last time the registration law has been strained to recognize water as "freehold land." This rare franchise advantage has been enjoyed since Stuart times.

The *Central Law Journal* announces the death of Mr. Seymour Dwight Thompson, a voluminous legal writer. He was elected judge of the St. Louis Court of Appeals (an intermediate appellate court consisting of three judges) in 1880, serving twelve years. He moved to New York City in 1898, where he enjoyed a lucrative law practice; was counsel for the *New York Sun*, though he still continued to devote a large portion of his time to legal authorship. He was the author of treatises on Homesteads and Exemptions, Negligence, Charging the Jury, Thompson and Merriam on Juries, Liability of Officers in Corporations, Liability of Stockholders in Corporations, Trials, Corporations, and Electricity, also a very extended treatise on the subject of Corporations constituting the whole of vol. 10 *Cyclopædia of Law and Procedure*. A new edition of Negligence is in press. He had been recently appointed by President Roosevelt a delegate to the Universal Congress of Lawyers and Jurists which will meet at the Louisiana Purchase Exposition in September, 1904.

The college most represented on the bench is, says the *Westminster Gazette*, Trinity, Cambridge, five of whose members are now judges; Balliol comes next with four; Christ Church has three, and among them an erstwhile student and tutor in Mr. Justice Phillimore. Trinity Hall and King's have each two representatives, and there a great many other colleges at Oxford and Cambridge each claiming one of their alumni now a judge. Oxford claims the Lord Chancellor, who is a Merton man, and the President of the Probate, Divorce, and Admiralty Division (Sir Francis Jeune), who was at Balliol. Among Cambridge judges, the Master of the Rolls was a Fellow of Downing, the Lord Chief Justice was at Trinity, the judge of the Court of Arches is a St. John's man, and the Common Serjeant was an Eton Fellow of King's. Edinburgh has a very distinguished member of its University on the English bench in the person of Lord Robertson, and Trinity College, Dublin, in the person of Lord Justice Mathew. Lord Lindley and Sir Forrest Fulton [and Lord Justice Cozens-Hardy] are graduates of the London University.

Solicitors in England who complain of the scarcity of clients may, says the *Globe*, be interested in the enterprise of a versatile lawyer in New Zealand. Here is an advertisement that lately appeared in a New Zealand paper: "New Zealand Co-operative Law Association (Limited) (private company), incorporated May 30th: Registered office at Christchurch. Capital £500, divided into 100 shares of £5 each. First subscribers: Harry Francis, Christchurch, solicitor, 98; Harry B. C. Francis, Christchurch, law clerk, 1; John Preece, Christchurch, tailor, 1. Objects: To carry on the business of a Co-operative Law Association; that is the business or profession of a Corporate Barrister and Solicitor, also the businesses of Auctioneers, Commission Agents, Land and Estate Agents, Share Brokers, Fire and Life Insurance Agents, and all other businesses or professions of a similar nature, and to enrol subscribers, who shall be entitled to the services of the company upon the conditions set out in the Articles." A similar attempt to introduce the co-operative principle into the legal profession in England would be certain to attract the attention of the Law Society.

## Winding-up Notices.

London Gazette.—FRIDAY, SEPT. 23.  
JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

A & A SYNDICATE, LIMITED—Creditors are required, on or before Oct 24, to send their names and addresses, and the particulars of their debts or claims, to Alexander George Parker, 2, Coleman st.

ASANA SYNDICATE, LIMITED—Creditors are required, on or before Oct 24, to send their names and addresses, and the particulars of their debts or claims, to Alexander George Parker, 2, Coleman st.

ARGENTINE MEAT PRESERVING CO, LIMITED (IN LIQUIDATION)—Creditors are required, on or before Oct 24, to send their names and addresses, and the particulars of their debts or claims, to Ashurst & Co, 17, Throgmorton st.

BIRMINGHAM GREAT WESTERN HOTEL CO, LIMITED—Creditors are required, on or before Nov 4, to send their names and addresses, and the particulars of their debts or claims, to George Ernest Fletcher, Solihull.

BURNLEY COACH BUILDING CO, LIMITED—Petn for winding up, presented Sept 30, directed to be heard at Bank pl, Burnley, on Oct 6, at 11.30. Holmes & Preston, Balford, solrs for creditors. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 5.

CO-OPERATIVE INDUSTRIAL CO-OPERATIVE SOCIETY, LIMITED—Creditors are required, on or before Oct 7, to send their names and addresses, and the particulars of their debts or claims, to H L Warton, Butte ter, Cardiff. Hartland & Co, Swansea, solrs for liquidator.

MINING AND GENERAL EXPLORATION SYNDICATE, LIMITED—Creditors are required, on or before Oct 24, to send their names and addresses, and the particulars of their debts or claims, to Alexander George Parker, 2, Coleman st.

MORDEY CARNEY (SOUTHAMPTON), LIMITED—Creditors are required, on or before Oct 31, to send their names and addresses, and the particulars of their debts or claims, to William Henry Rowland, 8, High st, Southampton.

PRESCOTT MARKET HALL CO, LIMITED—Creditors are required, on or before Nov 5, to send their names and addresses, and the particulars of their debts or claims, to Frederick William Halsall, Church st, Prescott. Tyrer, Prescott, solrs for liquidator.

PUBLIC BENEFIT MEAT SUPPLY CO, LIMITED—Petn for winding up, presented Sept 8, directed to be heard at the Court House, Castle sq, Southampton, Oct 11, at 11. Emanuel & Emanuel, Southampton, solrs. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 10.

SNOW WHITE SOAP CO, LIMITED—Creditors are required, on or before Nov 10, to send their names and addresses, and the particulars of their debts or claims, to George Ashley Reynolds, 8, Quality ct, Chancery ln. Cresswell & Co, Quality ct, Chancery ln, solrs for liquidator.

SPILSBY BREWERY, LIMITED—Petn for winding up, presented Sept 19, directed to be heard Oct 5. Swann & Co, East India av, Leadenhall st, for Tweed, Horncastle, solrs for petn. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 4.

SPILSBY BREWERY, LIMITED—Petn for winding up, presented Sept 20, directed to be heard Oct 5. King & Co, Cannon st, for Thimbleby & Son, Spilisbury, solrs for petn. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 4.

STENOTTPIFFER (1902), LIMITED—Creditors are required, on or before Oct 24, to send their names and addresses, and the particulars of their debts or claims, to G. Ennor Mount, 332, Dashwood House, 9, New Broad st.

THISTLE SYNDICATE, LIMITED—Creditors are required, on or before Oct 24, to send their names and addresses, and the particulars of their debts or claims, to Alexander George Parker, 2, Coleman st.

WASSAU GOLD CONCESSIONS, LIMITED—Creditors are required, on or before Oct 24, to send their names and addresses, and the particulars of their debts or claims, to Alexander George Parker, 2, Coleman st.

London Gazette.—TUESDAY, SEPT. 27.

## JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BRITISH AND IRISH CATTLE CORPORATION, LIMITED—Petn for winding up, presented Sept 30, directed to be heard Oct 25. Dade & Co, Basinghall st, solrs for petn. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 24.

ELECTRICAL MACHINERY DEVELOPMENTS CO, LIMITED—Creditors are required, on or before Nov 19, to send their names and addresses, and the particulars of their debts or claims, to F N Lowther, 151, Cannon st.

MENHINICK WHITE, LIMITED—Creditors are required, on or before Oct 12, to send their names and addresses, and the particulars of their debts or claims, to Charles Brannan, 19, King st, Chesham.

NEWMARKET ROCKETRY, LIMITED—Creditors are required, on or before Oct 28, to send their names and addresses, and the particulars of their debts or claims, to John Benjamin Gates, 7, Laurence Pountney hill, Cannon st.

SHEEPSHEAD GAS AND COKE CO, LIMITED—Creditors are required, on or before Nov 1, to send their names and addresses, and the particulars of their debts or claims, to R. W. Stevens, care of Woolley & Co, solrs, Loughborough.

WORKINGTON AND DISTRICT LIBERAL CLUB, LIMITED—Creditors are required, on or before Nov 9, to send their names and addresses, and the particulars of their debts or claims, to William Lumsden Perry, 41, Washington st, Workington. Milburn, Workington, solrs for liquidator.

## The Property Mart.

Sale of the Ensuing Week.

Oct. 6.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2:—

### REVERSIONS:

Absolute to about £6,530, invested in Consols, &c., and £1,130; lady aged 65; in Two Lots. Solicitors, Messrs. Oldfield, Barton, & Oldfield, London.

To Two-tenths of a Trust Estate in Railway and Corporation Stocks, &c., value £15,000; lady aged 69. Solicitors, Messrs. Whitehouse, Rivers, & Co., London. To a Freehold House at Wexham, value £900; lady aged 74. Solicitors, Messrs. Wicks & Knight, London.

To Three-fifths of a Trust Fund, value £1,245; lady aged 70. ALSO POLICY OF ASSURANCE for £380. Solicitors, Messrs. Fowler & Co., London.

To One-seventh of a Trust Fund, Colonial Stock and Mortgages, value £3,720; lady aged 66. ALSO POLICY OF ASSURANCE for £200, on life aged 8. Solicitor, C. E. Dunderdale, Esq., Manchester.

To One-twenty-fourth Share of Freehold, Leasehold, and Copyhold Properties, value £50,000, on the decease of a lady aged 76. Also to One eighth of a Trust Fund of £25,500. Solicitor, Edward M. Lazarus, Esq., London.

To Three-fifths of a Trust Fund, value £14,000; life aged 80. Also Income in Possession of One-twentieth of the above-mentioned Fund until the revenue falls in. Solicitor, Edward M. Lazarus, Esq., London.

POLICIES for—£1,000, £700, £200, £500, £200, £150. Solicitors, John A. Kingston, Esq., Basingstoke, and E. C. Petgrave, Esq., Bath.

LETTERS PATENT, being a valuable invention for an improved means for transmitting motions in machinery, &c. Solicitors, Messrs. Oldfield, Barton & Oldfield, London.

450 41 ORDINARY SHARES (fully paid) in Messrs. Lewis & Burrows (Ld.). LIFE INTEREST of a gentleman, aged 40, in One-half of a Trust Fund in Mortgage, Freeholds, &c., producing £541 5s. 6d. per annum, with covering policies to £3,700. Solicitor, C. E. Dunderdale, Esq., Manchester.

(See advertisements, this week, back page.)

## Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, SEPT. 20.

BAINES, WILLIAM, Morley, Yorks Dec 15 Simpson & Co, Leeds

BLOOM, THOMAS, Little Budworth, Chester, Shoemaker Oct 10 Cooke, Winsford, Chester

BROWN, the HON FRANCES MARY Chelsea Oct 22 Baileys & Edwards, Bartlett's Wharf

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CARR, ISABELLA SARAH, Newcastle upon Tyne Oct 31 Ward, Newcastle upon Tyne  
DALLIS, JESSE FREDERICK, Christchurch, Licensed Victualler Oct 31 Drutt & Drutt,  
Christchurch  
DAY, SARAH, Maidstone Nov 1 Ellis, Maidstone  
DIXON, GEORGE, Whitley Bay, Northumberland Oct 31 Cooper & Goodger, Newcastle  
upon Tyne  
FLINT, FREDERICK, Scarborough Oct 31 Flint & Gardner, St Helen's pl  
FOWLE, WILLIAM, Folkestone Oct 31 Whitwick & Gardner, Folkestone  
GOOD, JOHN HENRY, Lanteglos by Fowey, Cornwall Sept 30 Bennett, Truro  
GREENWOOD, WILLIAM, Bradford, Beer Seller Oct 31 Stanford & Metcalfe, Bradford  
HALL, ELEAN, Walshaw, Lancs Oct 17 Butcher & Barlow, Bury, Lancs  
HARRISON, ROSE, Blackpool Nov 1 Smith & Smith, Burnley  
HOOKER, CAROLINE, Brockley Oct 15 Lee & Co, Queen Victoria st  
JACKSON, CATHERINE PRICE, Dawlish, Devon Oct 22 Tozer & Co, Dawlish, Devon  
JACOBS, MARTHA, Southwick, Harms Oct 24 Allen, Portsmouth  
JOHNSON, SUSAN, Attercliffe Common, Sheffield Nov 1 Burdakin & Co, Sheffield  
KINGSDON, WILLIAM THOMAS, Stratford Oct 24 Hales, Clifford's inn  
KNOWLES, SAMUEL, Tottington, nr Bury Oct 29 Addleshaw & Co, Manchester  
MARON, SARAH, Ferry Bar, Staffs Sept 30 Thomas & Co, Birmingham  
METCALFE, MARY, Bainbridge, Yorks Sept 30 Willan, Hawes, RSO  
METCALFE, WILLIAM, Bainbridge, nr Askrigg, Yorks Sept 30 Willan, Hawes, RSO

PEARSE, ALBERT ELIAS, Ramsgate Oct 31 Moyall & Pemberton, Old Queen st, Storey's  
gate, Westminster  
PEOYER, JOHN PERRY, Maids Vale Nov 16 Hamlin & Co, Fleet st  
PRIDDY, SAMUEL, Stratford, Draper Oct 22 Hilliards, Stratford  
RAE, ROBERT HALLIBURTON, Stoke, Devonport Oct 29 Bundle & Jackson, Devonport  
SAMPSON, SARAH, Edwinstowe, Notts Oct 22 Alcock, Mansfield  
SHAW, ELIZA, Wicksworth, Derby Oct 31 Stone & Symonds, Wicksworth  
SINGLETON, CHARLES, Birkenhead Oct 31 McKenna, Liverpool  
SLATER, JOHN ALBERT, Altrincham, Chester, Barrister at Law Oct 12 Laycock,  
Altrincham  
SMITH, THOMAS GILBERT, Harley st, MD, FRCP Oct 22 Mowll & Mowll, Dover  
SMITH, THOMAS SANDS JOHNSON, Liverpool Nov 1 Collins & Co, Liverpool  
SMITH, CATHERINE ELIZABETH, Withington, nr Manchester Oct 20 Walker, Manchester  
SUDDEN, ROBERT MORRISON, Pendleton, Lancs Nov 1 Bedell, Manchester  
TAYLOR, CHARLOTTE, Clapham Oct 22 Carter, Chancery ln  
TICE, WILLIAM, Canterbury, Ironmonger Nov 1 Shepard, Tredegar, Mon  
TILLAR, WILLIAM HENRY, Fowey, Cornwall Sept 30 Bennett, Truro  
TRACY, WILLIAM, Colchester Oct 31 Goody & Sons, Colchester  
WILBY, EDWIN, Ossett, Yorks, Cloth Weaver Nov 1 Lawrence, Ossett  
WINDHAUSEN, FRANZ, sen, Berlin Oct 20 J H & J Y Johnson, Lincoln's inn fields  
WOOLCOCK, RICHARD, Bridgend, St Winnow, Cornwall Oct 25 W & E Pease, Lost-  
withiel

## Bankruptcy Notices.

London Gazette.—FRIDAY, SEPT. 23.

### RECEIVING ORDERS.

ADAMSON, CHARLES EDWIN, Sheffield, Commission Agent  
Sheffield Pet Sept 20 Ord Sept 30  
ASH, GEORGE, Stoke Newington Edmonton Pet July 22  
Ord Sept 19  
BRADMAN, ALFRED, Islington High Court Pet Aug 24  
Ord Sept 19  
BROWNING, ARTHUR, Sheffield, Licensed Victualler Sheffield  
Pet Aug 29 Ord Sept 21  
BUTLER, WILLIAM JOSEPH, Coventry, Gasfitter Coventry  
Pet Sept 16 Ord Sept 16  
CARR, THOMAS, Heaton Chapel, Lancs, Joiner Manchester  
Pet Sept 30 Ord Sept 30  
COLES, HENRY, Swansea, Electrical Engineer Swansea  
Pet Aug 4 Ord Sept 19  
DALE, FREDERICK WILLIAM, Bradford, Chemist's Assistant  
Bradford Pet Sept 21 Ord Sept 21  
DAVIS, JOHN, Blackpool Manchester Pet Aug 25 Ord  
Sept 19  
EVANS, DAVID JAMES, Lampeter, Cardigan, Clothier Car-  
marthen Pet Sept 19 Ord Sept 19  
FARQUHAR, THOMAS, Langley Mill, Derby, Grocer Derby  
Pet Sept 19 Ord Sept 19  
FOZARD, JOHN WILLIAM, Harrogate, Joiner York Pet  
Sept 21 Ord Sept 21  
GAREN, PHILIP, Derby, Cycle Dealer Derby Pet Sept 3  
Ord Sept 16  
GRUFFYDD, THOMAS, Pencair, Llansadwrn, Anglesey,  
Farmer Bangor Pet June 4 Ord Sept 19  
HALE, FRANK CARTWRIGHT GUEST, Knighton, Radnor,  
Auctioneer Loominster Pet Sept 21 Ord Sept 21  
HOPKINS, DAVID, Nantylar, nr Cymmer, Glam, Collier  
Aberavon Pet Sept 30 Ord Sept 30  
HOPKINSON, WILLIAM HENRY, Bradford, Hairdresser  
Bradford Pet Sept 30 Ord Sept 30  
HORSCHEL, GEORGE, Kingston upon Hull, Restaurant  
Proprietor Kingston upon Hull Pet Sept 20 Ord  
Sept 20  
HOUGHTON, EDWIN, Walkden, Lancs Salford Pet Sept 19  
Ord Sept 17  
HOWARTH, ALBERT, and ALFRED HOWARTH, Stockport,  
Fruiters Stockport Pet Sept 21 Ord Sept 21  
JACK, JACOB LAWSON, Newcastle on Tyne, Insurance  
Manager Newcastle on Tyne Pet Sept 23 Ord  
Sept 20  
LANDER, JAMES, Liskeard, Cornwall, Greengrocer Plymouth  
Pet Sept 21 Ord Sept 21  
LANG, JAMES LAWRENCE, Blackpool, Jeweller Preston  
Pet Sept 20 Ord Sept 20  
LITTLEHALES, JOHN PRICE, Cernywhch, nr Shropshire, Cycle  
Dealer Wrexham Pet Aug 27 Ord Sept 20  
LOVELL, THOMAS, Cardiff, Coal Exporter Cardiff Pet Sept  
19 Ord Sept 19  
MARSDEN, JAMES, Birmingham, Electric Fittings Manu-  
facturer Birmingham Pet Aug 31 Ord Sept 21  
MILNER, JAMES, Redhill, Surrey Croydon Pet Sept 5 Ord  
Sept 20  
MILLER, LANCLOTT, Camberwell rd High Court Pet  
Aug 26 Ord Sept 21  
MILSON, HENRY CARLEON, Labourer Newport, Mon Pet  
Sept 19 Ord Sept 19  
NORCHOLM, JOSEPH, Manchester Manchester Pet Sept 21  
Ord Sept 21  
PICKARD, ARTHUR, Thornbury, Bradford Bradford Pet  
Sept 21 Ord Sept 21  
PRIEST, THOMAS, Holly Hall, Dudley, Worcester, Brick  
Manufacturer Dudley Pet Sept 21 Ord Sept 21  
PULLAN, JOHN HENRY, Harrogate, Teacher of Dancing  
York Pet Sept 20 Ord Sept 30  
RECHTON, GEORGE, Irlams of th' Height, Salford, Lancs,  
Furniture Dealer's Manager Salford Pet Sept 30  
Ord Sept 30  
SIDBY, ARTHUR WILLIAM, Carter ln, Printer High Court  
Pet Sept 30 Ord Sept 20  
SHENKTON, EDWIN, Sparkhill, Birmingham, Draper Bir-  
mingham Pet Sept 20 Ord Sept 20

SMITH, FREDERICK WILLIAM, Blythe Marsh, Staffs, Plumber  
Stoke upon Trent Pet Sept 21 Ord Sept 21  
TAYLOR, WILLIAM, Tintagel, Cornwall, Hotel Manager  
Truro Pet Sept 6 Ord Sept 21  
THOMPSON, HENRY RICHARD, Gt Yarmouth, Potato Merchant  
Gt Yarmouth Pet Sept 19 Ord Sept 19  
THURMAN, HARRY ALLEN, and JAMES DANIEL BRITT, Neath,  
Glam, Aerated Water Manufacturers Neath Pet  
Sept 9 Ord Sept 21  
WILLIAMS, WILLIAM EDWARD, Upper Bangor, Carnarvon,  
Grocer Bangor Pet Sept 16 Ord Sept 30

Amended notice substituted for that published in the  
London Gazette of Sept 16:

GIBLING, H (Mr), Cricklewood, Builder Windsor Pet  
Aug 6 Ord Sept 10

### FIRST MEETINGS.

ANDREW, ALFRED, and ARTHUR BANKS ANDREW, Notting-  
ham, Grocers Oct 4 at 12 Off Rec, 4, Castle pl, Park st,  
Nottingham  
ASTON, JOHN THOMAS, Wolverhampton, Insurance Agent  
Oct 3 at 12 Off Rec, Wolverhampton  
BARRELL, JOHN SAMUEL WILLIAM CATTING, Stowmarket,  
Suffolk, Coal Merchant Oct 4 at 12 Off Rec, 36,  
Princes st, Ipswich  
BARROW, ADA BARROW, Leicester Oct 4 at 12 Off Rec,  
1, Berridge st, Leicester  
BEADMAN, ALFRED, Islington Oct 4 at 12 Bankruptcy  
bldg, Carey st  
BREKING, E. JOSEPH, Overton, Frodsham, Chester, Wheel-  
wright Oct 3 at 3 Off Rec, Byrom st, Manchester  
BISHOP, ARTHUR AINSLEY, Hackney, Carman Oct 3 at 12  
Bankruptcy bldg, Carey st  
BRAMLEY, JONATHAN LATHAM, Fairburn, nr Ferrybridge,  
Yorks, Farmer Oct 3 at 12 Off Rec, 6, Bond ter,  
Wakfield  
BRAY, SARAH Penrhinwoiler, Glam, Confectioner Oct 5 at  
12 135, High st, Merthyr Tydfil  
BRIDGES, E. W., Wellingborough, Northampton, Tailor Oct  
1 at 11 Off Rec, Bridge st, Northampton  
BROOKING, ALFRED WHITE, Walton on Thames, Furniture  
Dealer Oct 3 at 11.30 24, Railway app, London Bridge  
BRYANT, THOMAS, and THOMAS PAYNTER, Darwen, Drapers  
Oct 3 at 10.30 Off Rec, 14, Chapel st, Preston  
BUTLER, WILLIAM JOSEPH, Coventry, Gasfitter Oct 5 at 12  
Off Rec, 8, High st, Coventry  
DAVIES, JOHN, Aberdare, Glam, Draper Oct 4 at 2 135,  
High st, Merthyr Tydfil  
DICKENS, CHARLES WILLIAM, Ilford, Clerk Oct 3 at 12 14,  
B-ldford row  
EHRICH, EMIL, Highgate, Lace Manufacturer Oct 4 at 11  
Bankruptcy bldg, Carey st  
EVANS, DAVID JAMES, Lampeter, Cardigan, Clothier Oct 1  
at 12.30 Off Rec, 4, Queen st, Carmarthen  
FOZARD, JOHN WILLIAM, Harrogate, Joiner Oct 5 at 3.30  
Off Rec, The Red House, Duncombe pl, York  
FRASER, ROBERT GORDON, Wavertree, Liverpool Oct 5 at  
12 Off Rec, 35, Victoria st, Liverpool  
GOODWIN, WILLIAM EDWARD, Portobello, nr Wolverhampton,  
Baker Oct 6 at 11.30 Off Rec, Wolverhampton  
HARPER JOHN RICHARD, Ludlow, Salop, Hairdresser Oct 3  
at 12.30 4, Court sq, Loominster  
HOBBS, CHARLES, Derby, Jeweller Oct 1 at 11 Off Rec, 47,  
Full st, Derby  
HOPKINSON, WILLIAM HENRY, Bradford, Hairdresser Oct  
4 at 3 Off Rec, 23, Tyrell st, Bradford  
HOUGHTON, EDWIN, Walkden, Lancs Oct 3 at 2.30 Off  
Rec, Byrom st, Manchester  
HUCKER, FRANCIS SAMUEL, Sutton Coldfield, Warwick,  
Leather Goods Manufacturer Oct 3 at 12.30 Off Rec,  
Wolverhampton  
HUGHES, CHARLES, Lampeter, Grocer Oct 1 at 12 Off Rec,  
4, Queen st, Carmarthen  
JONES, HENRY THOMAS JAMES, Cricklewood, Builder Oct  
4 at 12 14, Bedford row  
KERRIDGE, ALLAN EDWARD, Chesham, Suffolk, Farmer  
Oct 4 at 12.30 Off Rec, 36, Princes st, Ipswich  
LAKE, JOHN, Port Talbot, Glam, Builder Oct 4 at 2.30  
Towra Hall, Neath  
PLUMMER, JOHN, Stockton on Tees, Blacksmith Oct 4 at 11  
Off Rec, 8, Albert rd, Middlesbrough

PULLAN, JOHN HENRY, Harrogate, Teaching of Dancing  
Oct 5 at 2.45 Off Rec, The Red House, Duncombe pl,  
York  
RATHWELL, JOHN, Hillam, nr South Milford, Yorks, Pea  
Grower Oct 3 at 11 Off Rec, 6, Bond ter, Wakefield  
RINGER, FREDERICK WILLIAM, Gorleston, Suffolk, Farmer  
Oct 1 at 3 Off Rec, 3, King st, Norwich  
ROBERTSON, JAMES MITCHELL, Carlton, Cambridge, Farmer  
Oct 3 at 12 Off Rec, 5, Petty Cury, Cambridge  
ROBERTSON, GEORGE, Irlams of th' Height, Salford, Furniture  
Dealer's Manager Oct 3 at 2.30 Off Rec, Byrom st,  
Manchester  
SHEARING, WILLIAM, Norwich, Fish Dealer Oct 1 at 1 Off  
Rec, 3, King st, Norwich  
TAIT, JOHN, Barrington Colliery, nr Chippington, Northum-  
berland, Miner Oct 1 at 12 Off Rec, 30, Mosley st,  
Newcastle on Tyne  
TALBOT, CHARLES ALEXANDER, Brixton, Fruiterer Oct 3  
at 12 Bankruptcy bldg, Carey st  
THOMAS, JANE EMMA, Kenilworth Town, Pianoforte Manu-  
facturer Oct 3 at 11 Bankruptcy bldg, Carey st  
THOMAS, JOHN, The Pail, Glam, Wheelwright Oct 3 at 3  
135, High st, Merthyr Tydfil  
TORRINGTON, EDWIN WILLIAM JAMES, Thornaby on Tees,  
Yorks, Plaster Oct 4 at 11 Off Rec, 8, Albert rd,  
Middlesbrough  
WAGSTAFF, PHILIP, Lawford, nr Manningtree, Essex, Coal  
Dealer Oct 14 at 11 Cups Hotel, Colchester  
WESTMACOTT, H R, Burton Common, nr Petworth, Sussex,  
Major Oct 13 at 3 Off Rec, 4, Pavilion bldg, Brighton

### ADJUDICATIONS.

ADAMSON, CHARLES EDWIN, Sheffield, Commission Agent  
Sheffield Pet Sept 20 Ord Sept 20  
AVENT, JOHN CHARLES, Plymouth, Devon, Boot Dealer  
Plymouth Pet Aug 22 Ord Sept 19  
BREARLEY, ABRAHAM, Halifax, Stone Merchant Halifax  
Pet Sept 15 Ord Sept 15  
BUTLER, WILLIAM JOSEPH, Coventry, Gasfitter Coventry  
Pet Sept 16 Ord Sept 16  
CARR, THOMAS, Heaton Chapel, Lancs, Timber Merchant  
Manchester Pet Sept 20 Ord Sept 20  
COOKE, JOHN EDWARD, Blonfield, Norfolk, Wine Merchant  
Norwich Pet Aug 5 Ord Sept 20  
DALE, FREDERICK WILLIAM, Bradford, Chemist's Assistant  
Bradford Pet Sept 21 Ord Sept 21  
EVANS, DAVID JAMES, Lampeter, Cardigan, Clothier Car-  
marthen Pet Sept 19 Ord Sept 19  
FARQUHAR, THOMAS, Langley Mill, Derby, Grocer Derby  
Pet Sept 19 Ord Sept 19  
FOZARD, JOHN WILLIAM, Harrogate, Joiner York Pet  
Sept 21 Ord Sept 21  
GOODWIN, WILLIAM EDWARD, Portobello, nr Wolver-  
hampton, Baker Wolverhampton Pet Sept 9 Ord  
Sept 19  
GREEN, PHILIP, Derby, Cycle Dealer Derby Pet Sept 3  
Ord Sept 19  
HALE, FRANK CARTWRIGHT GUEST, Knighton, Radnor,  
Auctioneer Loominster Pet Sept 21 Ord Sept 21  
HOPKINS, DAVID, Nantylar, nr Cymmer, Glam, Collier  
Aberavon Pet Sept 30 Ord Sept 30  
HOPKINSON, WILLIAM HENRY, Bradford, Hairdresser  
Bradford Pet Sept 20 Ord Sept 20  
HORSCHEL, GEORGE, Kingston upon Hull, Restaurant Pro-  
prietor Kingston upon Hull Pet Sept 20 Ord Sept 20  
HOUGHTON, EDWIN, Walkden, Lancs Salford Pet Sept 19  
Ord Sept 19  
HOWARTH, ALBERT, and ALFRED HOWARTH, Stockport,  
Fruiters Stockport Pet Sept 21 Ord Sept 21  
JACK, JACOB LAWSON, Newcastle on Tyne, Insurance  
Manager Newcastle on Tyne Pet Sept 20 Ord Sept 20  
JONES, HARRY THOMAS JAMES, Howard rd, Cricklewood,  
Builder Windsor Pet Aug 6 Ord Sept 19  
LANDER, JAMES, Liskeard, Cornwall, Greengrocer Plymouth  
Pet Sept 21 Ord Sept 21  
LANG, JAMES LAWRENCE, Blackpool, Jeweller Preston  
Pet Sept 20 Ord Sept 20  
LOVELL, THOMAS, Cardiff, Coal Exporter Cardiff Pet  
Sept 19 Ord Sept 19  
MILSON, HENRY, CARLEON, Mon, Labourer Newport, Mon  
Pet Sept 19 Ord Sept 19  
MITCHELL, FREDERICK MARK, Margate, Stationer Canter-  
bury Pet Aug 26 Ord Sept 15

MONTROY, EDWARD, Winchmore Hill, Dairyman Edmon-  
ton Pet Aug 8 Ord Sept 17  
NOCHOLSOV, JOSEPH, Manchester Manchester Pet Sept 21  
Ord Sept 21  
PICKARD, ARTHUR, Thornbury, Bradford Bradford Pet  
Sept 21 Ord Sept 21  
POOOCK, ALBERT EDWARD, Reading, Auctioneer Reading  
Pet Aug 10 Ord Sept 19  
PRIEST, THOMAS, Dudley, Worcester, Brick Manufacturer  
Dudley Pet Sept 21 Ord Sept 21  
PULLAN, JOHN HENRY, Hartogate, Teacher of Dancing  
York Pet Sept 20 Ord Sept 20  
RUSHTON, GEORGE, Irlams o' th' Height, Salford, Lancs.  
Furniture Dealer's Manager Salford Pet Sept 20 Ord  
Sept 20  
SAUNDERS, JOHN FRANK, Station parade, Winchmore Hill,  
Chenist Edmon-ton Pet Aug 16 Ord Sept 17  
SAVERY, CHARLES EVELYN, St George's sq, Pimlico, Archi-  
tect High Court Pet June 21 Ord Sept 19  
SIDEY, ARTHUR WILLIAM, Carter Ln, Printer High Court  
Pet Sept 20 Ord Sept 20  
SMITH, FREDERICK WILLIAM, Blythe Marsh, S'offs, Plumber  
Stoke upon Trent Pet Sept 21 Ord Sept 21  
THOMPSON, HENRY RICHARD, Gt Yarmouth, Potato Mer-  
chant Gt Yarmouth Pet Sept 19 Ord Sept 21  
WESTACOTT, H. R., Burton Common, nr Tetworth, Sussex,  
Major Brighton Pet July 15 Ord Sept 19

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